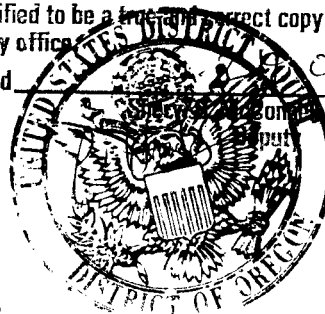


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in my office

Dated May 22, 2007
Clerk



IN THE UNITED STATES DISTRICT COURT

DISTRICT OF OREGON

In re)	
)	
CAROLINA TOBACCO COMPANY,)	Appeal No. 06-1170-KI
)	(Bankruptcy Case No.: 05-34156-elp11)
Debtor,)	
)	Chapter 11
Settling States, ¹)	
)	JUDGMENT
Appellant and Cross-Appellee,)	
)	
vs.)	
)	
Carolina Tobacco Company,)	
)	
Appellee and Cross-Appellant.)	
_____)	

CLERK, U.S. BANKRUPTCY COURT
DISTRICT OF OREGON

MAY 22 2007

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PAID _____ DOCKETED _____

¹The "Settling States" refers to those states that entered into the tobacco Master Settlement Agreement in 1998. The term includes all of the United States except for Florida, Minnesota, Mississippi, and Texas (which settled their litigation with the tobacco industry separately), and six other jurisdictions - American Samoa, the District of Columbia, Guam, the Northern Mariana Islands, Puerto Rico, and the Virgin Islands. While Carolina is not currently selling its cigarettes in all of the Settling States, certain of the terms of its plan as originally proposed (and as requested in its cross-appeal) would affect all of those states and they have, accordingly, all joined the appeal.

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KING, Judge:

IT IS HEREBY ORDERED AND ADJUDGED that the bankruptcy court's Order
Confirming Third Amended Plan of Reorganization Dated October 18, 2005 (As Modified
February 24, 2006) is affirmed. The appeal filed by the States and the cross-appeal filed by
Carolina Tobacco Company are dismissed.

Dated this 22nd day of May, 2007.


Garr M. King
United States District Judge